

31, 1948, including service in interstate commerce, except employment as defined in the Railroad Retirement Act and the Railroad Unemployment Insurance Act, performed for wage or under any contract of hire, written or oral, express or implied, in which the relationship of the individual performing such service and the employing unit for which such service is rendered is, as to such service, the legal relationship of employer and employee. *Provided, however,* the term 'employee' includes an officer of a corporation, but such term does not include (1) any individual who, under the usual common-law rules applicable in determining the employer-employee relationship, has the status of an independent contractor or (2) any individual (except an officer of a corporation) who is not an employee under such common-law rules."

SEC. 6. That Article 2, Chapter 96, Section (8), Subsection (g), General Statutes of North Carolina, be further amended by striking out from said Subsection paragraph (6) thereof, including subparagraphs (A), (B), and (C), and that paragraphs (7) and (8) be renumbered (6) and (7) respectively.

SEC. 7. That Article 2, Chapter 96, Section (8), Subsection (m), General Statutes of North Carolina, be and the same is hereby amended by inserting in the third line thereof after the word "that" and before the word "wages" the following: "from and after March 18, 1947,".

G. S. 96-8 (m),
amended as to
definition of
"wages."

SEC. 8. That Article 2, Chapter 96, Section (8), Subsection (n), General Statutes of North Carolina, be and the same is hereby amended by striking out the period at the end of said Subsection and inserting in lieu thereof the following: "": *Provided, further,* wages shall not include payment by an employer without deduction from the remuneration of the employee of the tax imposed upon an employee under the Federal Insurance Contributions Act."

G. S. 96-8 (n),
amended as to
items not included
in the term
"wages."

SEC. 8½. That Article 2, Chapter 96, Section (8), Subsection (r), General Statutes of North Carolina, be and the same is hereby amended by striking out in line 14 of said Subsection the words "one hundred and thirty dollars" which immediately follows the word "least" in line 13 of said Subsection, and which are immediately followed by the word "in" contained in line 14 of said Subsection, and inserting in lieu thereof the following: "two hundred dollars (\$200.00)".

G. S. 96-8 (r),
amended as to
definition of
"benefit year."

SEC. 9. That Article 2, Chapter 96, Section (9), Subsection (b), paragraph (4), subparagraph (B), General Statutes of North Carolina, be and the same is hereby amended by striking out said subparagraph (B) in its entirety and inserting in lieu thereof the following:

G. S. 96-9 (b),
amended as to de-
termination of
variations from
standard rate of
contribution.

"(B) If, as of any computation date, the cumulative total of all an employer's contributions which were paid and accredited to his reserve account before such computation date exceeds the